

DEC 09 2015

TOURISM SERVICE AGREEMENT ME PWS GS
Lodging Tax agreement: COWLITZ RIVER VALLEY HISTORICAL SOCIETY ☒ FYF ☐ Action Required ☐ Other

THIS AGREEMENT is made by and between the Cowlitz River Valley Historical Society. (“the ORGANIZATION”), and Lewis County (“the COUNTY”), a political subdivision and municipal corporation of the state of Washington.

WHEREAS, Chapter 67.28 RCW authorizes legislative bodies of municipalities to impose excise taxes on the sale of or charge made for the furnishing of lodging that is subject to tax under Chapter 82.08 RCW; and

WHEREAS, the Lewis County Board of County Commissioners (“the BOARD”), the legislative body of and for the COUNTY, by enacting Ordinance No. 1163A – Lodging Tax, imposed the excise taxes authorized in Chapter 67.28 RCW; and

WHEREAS, RCW 67.28.1815 in part states that: “All revenue from taxes imposed under said Chapter shall be credited to a special fund in the treasury of the municipality imposing such tax and used solely for the purpose of paying all or any part of the cost of tourism promotion, acquisition of tourism-related facilities, or operation of tourism-related facilities...;” and

WHEREAS, the COUNTY Lodging Tax revenues have been credited to the Tourism Promotion Fund (No. 198) in the treasury of the COUNTY; and

WHEREAS, the ORGANIZATION applied through the Lewis County Lodging Tax Advisory Committee (“the LTAC”) for financial assistance for authorized uses from COUNTY Lodging Tax proceeds (“the Proposal); and

WHEREAS, the LTAC has facilitated these efforts by (a) developing the application forms and procedures, (b) coordinating the funding availability advertising, (c) evaluating submitted application packets, (d) determining whether the proposed use is authorized, and (d) advancing the financing award recommendations to the BOARD, including the Proposal from the ORGANIZATION; and

WHEREAS, the BOARD has determined that the activity herein described promotes the general welfare, health and safety of the citizens of the COUNTY, is consistent with RCW 67.28 and is in the best interests of the COUNTY in regard to the promotion of tourism in Lewis County, the BOARD intends to disperse COUNTY Lodging Tax proceeds to the ORGANIZATION for the purposes stated in its Proposal and consistent with RCW 67.28,

NOW, THEREFORE, in consideration of the premises and mutual benefits and covenants herein contained, it is agreed by and between the parties hereto as follows:

1. FUNDING: Up to \$6,000.00 is hereby pledged on a reimbursement basis from the COUNTY Tourism Promotion Fund No. 198 in fiscal year 2016 solely for the purpose of paying all or any part of the cost of tourism promotion, acquisition of tourism-related facilities, or operation of tourism-related facilities within Lewis County. Said amount shall constitute the maximum reimbursement the ORGANIZATION is eligible to receive from the COUNTY under this Agreement. Depending on the use of funds requested to be reimbursed and the date of use, less than the maximum amount authorized under this Agreement may actually be reimbursed.
2. USE OF FUNDS: The ORGANIZATION shall use these COUNTY funds solely for the purpose of paying all or any part of the cost of tourism promotion, acquisition of tourism-related facilities, or operation of tourism-related facilities in Lewis County authorized by RCW 67.28. The specific services represented by the ORGANIZATION to be authorized by RCW 67.28 and to be provided by the ORGANIZATION to the COUNTY under this Agreement are described in Attachment A: Scope of Work.
3. PAYMENT PROVISIONS: Once this Agreement is executed, the ORGANIZATION may submit claim vouchers to the Clerk of the Lewis County Board of County Commissioners at 351 NW North Street, Chehalis, WA 98532 requesting reimbursement solely for eligible expenses and/or for eligible services as identified in Section 2 of this Agreement (Use of Funds), Attachment A: Scope of Work, and Attachment B: Purchasing and Reimbursement Guidelines and solely up to the maximum amount specified in Section 1 (Funding).

Each reimbursement claim voucher shall include the following certificate of authenticity with the dated signature of an authorized representative of the ORGANIZATION: "I, the undersigned, do hereby certify under penalty of perjury that the materials have been furnished and the services rendered as described herein, and that this claim is a just, due and unpaid obligation against the Lewis County Tourism Promotion No. 198."

Within thirty (30) days of receiving a reimbursement claims voucher that meets the requirements of this Agreement and applicable law, the Clerk of the Board, on behalf of the COUNTY, shall remit to the ORGANIZATION a warrant for the approved reimbursement amount.

The final claims voucher under this Agreement shall be submitted to the Clerk of the Board by the ORGANIZATION no later than Friday, January 8, 2016.

4. EVALUATION AND MONITORING: The ORGANIZATION agrees to maintain its books and records and to employ accounting procedures, systems and practices that accurately and timely record and track the expenditures for which reimbursement is sought under this Agreement and provide for full compliance with the requirements of this Agreement. The ORGANIZATION will retain these supporting records for at least three (3) calendar years following the year in which the Agreement expires.

The COUNTY and/or the State Auditor and any of their representatives shall have full, timely and complete access to all books, records and other documents and evidence of the ORGANIZATION respecting all matters related to this Agreement and the activities for which reimbursement is sought or made, and shall have the right to examine such during normal business hours as often as the COUNTY and/or the State Auditor may deem necessary. Such representatives shall be permitted to audit, examine and make excerpts or transcripts from such records, and to audit all contracts, invoices, materials, and records of matters related to this Agreement and the activities for which reimbursement is sought or made. These access and examination rights shall last for three calendar years following the year in which the Agreement expires.

The COUNTY intends without guarantee for its agents to use reasonable security procedures and protections to assure that related records and documents provided by the ORGANIZATION are not erroneously disclosed to third parties. The COUNTY will, however, disclose or make this material available to those authorized in the above paragraph or permitted under the provisions of Chapter 42.56 RCW, any other applicable public disclosure law, or order of any court or agency of competent jurisdiction, without notice to the ORGANIZATION.

The ORGANIZATION agrees to submit in writing (within 60 days of December 31, 2016) a final report demonstrating the effect the ORGANIZATION's activities funded by the COUNTY have had on tourism growth and such other reports or information as required by law.

The ORGANIZATION shall cooperate with and freely participate in any other monitoring or evaluation activities pertinent to this Agreement that the COUNTY requests.

5. RECAPTURE PROVISION: In the event the ORGANIZATION fails to expend these funds in accordance with state law and/or the provisions of this Agreement or obtains reimbursement of ineligible expenditures, the COUNTY reserves the right to recapture funds in an amount equivalent to the extent of noncompliance. Such right of recapture shall exist for a period of two (2) years following release of any report from an audit conducted by the COUNTY and/or the State Auditor's Office under the Section 4 (EVALUATION AND MONITORING) provisions or the 3-year records retention period required under Section 4 (EVALUATION AND MONITORING), whichever occurs later. Repayment by the ORGANIZATION of any funds recaptured under this provision shall occur within twenty (20) days of any demand. In the event the COUNTY is required to institute legal proceedings to enforce this recapture provision, the COUNTY shall be entitled to its costs thereof, including reasonable attorney's fees.

6. NONDISCRIMINATION: The ORGANIZATION shall comply with all federal and state nondiscrimination laws, including but not limited to chapter 49.60 RCW – Washington's Law Against Discrimination, and 42 U.S.C. 12101 et seq. – the Americans with Disabilities Act (ADA). In the event the ORGANIZATION fails or refuses to comply with any federal or state nondiscrimination law, this Agreement may be rescinded, canceled or terminated by the COUNTY in whole or in part, and the ORGANIZATION may be declared by the COUNTY ineligible for further Lewis County tourism promotion funds. The ORGANIZATION shall be given a reasonable period of time in which to cure any such noncompliance.
7. EMPLOYMENT RELATIONSHIPS: The ORGANIZATION, its employees, volunteers and agents are not employees of the COUNTY for any purpose, nor are they volunteers or agents of the COUNTY. No officer, employee, volunteer or agent of the ORGANIZATION will hold himself or herself as, or claim to be, an officer, employee, volunteer, representative or agent of the COUNTY.

Because the ORGANIZATION, its employees, volunteers and agents are not employees of the COUNTY, the COUNTY is not responsible for the payment of any industrial insurance premiums or related claims of such persons and such persons are not entitled to benefits of any kind from the COUNTY, including but not limited to health insurance and retirement benefits.

8. HOLD HARMLESS: In accepting this Agreement, the ORGANIZATION, including its successors and assigns, does hereby covenant and agree to indemnify the COUNTY, its officers, agents, attorneys and employees (all hereinafter collectively referred to in this section as "indemnitees") and hold indemnitees harmless against all liability for damages arising out of or relating to this Agreement. If any such suit or action is brought against indemnitees, the ORGANIZATION, including its successors or assigns, shall defend the suit or action at its or their sole cost and expense and shall fully satisfy any judgment that is rendered against the COUNTY, its officers, employees, agents, attorneys or any combination thereof.
9. ENTIRE AGREEMENT/MODIFICATIONS: This Agreement represents the entire agreement of the parties with respect to the subject matter. No other understandings, oral or otherwise, exist regarding the subject matter of this Agreement or shall be deemed to exist. The COUNTY and the ORGANIZATION may, from time to time, mutually agree to amend this Agreement; however, no such change shall be effective until memorialized in writing and signed by the authorized representatives of the COUNTY and the ORGANIZATION, respectively.
10. AGREEMENT PERIOD: The term of this Agreement shall commence on the 1st day of January 2016 and terminate on the 31st day of December 2016, both dates inclusive, unless sooner terminated as provided for herein.

11. TERMINATION OF AGREEMENT:

- a. If the ORGANIZATION breaches or violates any provision of this Agreement, the COUNTY may, in addition to any other rights provided by law, terminate this Agreement and withhold any further reimbursement; provided, the violation or breach is not fully corrected within ten (10) days of the COUNTY providing written notice to the ORGANIZATION of the breach or violation.
- b. Either party may terminate this Agreement at any time by providing written notice of such termination and specifying the effective date thereof to the other party at least twenty (20) days prior to the effective date.
- c. The COUNTY may unilaterally terminate all or part of this Agreement, or reduce the Scope of Work and/or Funding, without liability, for the convenience of the County, including but not limited to the unavailability of Lewis County Tourism Promotion funds.

12. SPECIAL PROVISION: The failure of the COUNTY to insist upon the strict performance of any provision of this Agreement or to exercise any right based upon breach thereof or the acceptance of any performance during such breach shall not constitute a waiver of any right under this Agreement.

13. SEVERABILITY: In the event any provision or any portion thereof contained in this Agreement is held to be unconstitutional, invalid or unenforceable, then said provision(s) or portion(s) thereof shall be deemed severed and the remainder of this Agreement shall not be affected and shall remain in full force and effect. Furthermore, if such an event occurs, the parties agree to negotiate a modification to replace the unacceptable provision(s) as soon as possible.

14. SURVIVAL OF CERTAIN PROVISIONS: Sections 4, 5, and 8 shall survive termination of this agreement.

15. GOVERNING LAW AND VENUE: This Agreement shall be construed and enforced in accordance with, and its validity and performance governed by, the laws of the state of Washington. The Superior Court of and for Lewis County, Washington shall be the venue for any suit between the parties arising out of this Agreement.

16. NOTIFICATION: Should the need arise during the term of this Agreement for either party to notify the other of a change in address or otherwise, the following contacts shall be used:

For the COUNTY:
Lewis County Commissioners
351 NW North St.
Chehalis, WA 98532
Telephone: 360/740-1419

For the ORGANIZATION:
Michael Webb
194 East Main
Morton, WA 98356
Telephone: 360/496-0070

IN WITNESS WHEREOF legal representatives of both the ORGANIZATION and the COUNTY have executed this Agreement on the date(s) so noted below.

The parties have caused this Agreement to be executed in duplicate originals this 7 day of December, 2015.

ORGANIZATION

Cowlitz River Valley Historical Society

Michael Webb
Authorized Representative

Secretary
(Title)

Michael Webb
194 East Main
Morton, WA 98356

BOARD OF COUNTY COMMISSIONERS
LEWIS COUNTY, WASHINGTON

Edna J. Fund, Chair

P.W. Schulte, Vice-Chair

Gary Stamper, Commissioner

APPROVED AS TO FORM:
JONATHON MEYER
PROSECUTING ATTORNEY

By: [Signature]
Deputy Prosecuting Attorney

ATTEST:

Karri Muir, CMC, Clerk of the Board

**Cowlitz River Valley Historical Society
Lewis County – 2016 Lodging Tax- Project Scope**

Due to funding changes from the original request to the awarded funds, the following project information will need to be updated as changes in funding may have impacted the original projects scope. **Please do not change the format and be brief in your explanations to fit the space provided.**

RECEIVED

Board of County Commissioners
Lewis County Washington

DEC 09 2015

2016 LTAC Recommendations:

Change visitor map to define areas

Post hours of operation

Define your agencies mission

EJF _____ PWS _____ GS _____

☐ FYI ☐ Action Required ☐ Other

Incorporation of LTAC recommendations will be reviewed during the 2017 LTAC Application Process.

Project Submission Form	
1. Project Name: <i>Morton Visitor Center</i>	2. Date Submitted: <i>12/6/2015</i>
3. Contact Person / Title: <i>Secretary Michael Webb</i>	
4. Mailing Address: <i>CRV4S } Mike Webb PO Box 777 } PO Box 219 Morton WA 98356 } Glenoma WA 98336</i>	
5. Telephone No.: <i>360-497-0537</i>	
6. E-mail: <i>michaelwebb140@gmail.com</i>	
7. Signature of Representative: <i>B Michael Webb</i>	
8. Project Location (city/town) <i>Morton WA</i>	
a. Name of Event or Activity: <i>Visitor Center</i>	
9. Statement of Project Goals and Objectives: <i>To provide visitors with information on lodging, food establishments, and tourism activities</i>	
10. Project Description: <i>Visitor center a place to find information on all of the activities, food and lodging within the 3 mountains</i>	
11. How does proposed project meet purposes of the Legislation? RCW 67.28.1816 <i>Visitor Center</i>	

12. Anticipated Project Costs:	<i>\$ 13,000.00</i>
a. Total County Funds awarded in 2016: \$6,000	

13. Project Cost Analysis Project Budget

Column A Item	Column B Use of <u>County</u> Funds	Column C Use of other Funds	Column D Total Available Project Funds
Personal		<i>\$ 5700</i>	<i>5700⁰⁰</i>
Benefits		<i>\$ 500.00</i>	<i>500</i>
Marketing/Promotion Materials			
Direct Sales Activities			
Minor Equipment		<i>450.00</i>	<i>450</i>
Travel/Trainings (list below)			
1.			
2.			
3.			
Contract Services (list below)			
1.			
2.			
3.			
4.			
Overhead (building rent, utilities etc.)	<i>6,000</i>	<i>800</i>	<i>6800</i>
Project Subtotal:	<i>6000</i>	<i>7450</i>	<i>13450</i>

14. PROJECT WORK PLAN

List the tasks, Cost and time frame,
Name individual(s), consultant(s), and organization responsible for the
project.

Table III

<u>Tasks</u>	<u>Time Frame—Dates</u>	<u>Estimated Cost</u>	<u>Responsible Party/Name</u>
Change Visitor Map	March	0	Marc Fisher
Post Hours	Dec 2015	0	Kathy Kane
Define Mission	March	0	Mike Webb
Restock center	May-June	0	Kathy Kane

Return completed Project Submission form to:

Karri Muir
Lewis County BOCC. Rm. 210
351 NW North Street – 2nd Floor
Chehalis, WA 98532

Telephone: (360) 740-1419
e-mail: Karri.Muir@lewiscountywa.gov

COWLITZ RIVER VALLEY HISTORICAL SOCIETY

A Washington Not-For-Profit Corporation

Financial Statements

For the Fiscal Year Ended December 31, 2014

Aiken & Sanders, Inc PS

**CERTIFIED PUBLIC ACCOUNTANTS
& MANAGEMENT CONSULTANTS**

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors
Cowlitz River Valley Historical Society
Morton, WA

We have reviewed the accompanying financial statements of Cowlitz River Valley Historical Society, which comprise the statement of financial position as of December 31, 2014, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Aiken & Sanders

Aiken & Sanders, Inc., PS
Certified Public Accountants
& Management Consultants

November 12, 2015

COWLITZ RIVER VALLEY HISTORICAL SOCIETY
A Washington Not-For-Profit Organization

Statement of Financial Position

For The Year Ended December 31,	2014
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ASSETS

<u>Current Assets</u>	
Cash	\$ 15,914
Inventory	<u>231</u>
Total Current Assets	16,145
 <u>Property and Equipment, Net</u>	 <u>1,202,438</u>
 Total Assets	 <u><u>\$ 1,218,583</u></u>

LIABILITIES & NET ASSETS

<u>Net Assets</u>	
Unrestricted	<u>\$ 1,218,583</u>
 Total Liabilities & Net Assets	 <u><u>\$ 1,218,583</u></u>

See accompanying notes and independent accountant's review report.

COWLITZ RIVER VALLEY HISTORICAL SOCIETY

A Washington Not-For-Profit Organization

Statement of Activities and Changes in Net Assets

For The Year Ended December 31,		2014
		<u>UNRESTRICTED</u>
<u>Support and Revenue</u>		
Grants	\$	21,899
Contributions		1,570
Membership Dues		300
Sales		259
Total Support and Revenue		<u>24,028</u>
<u>Expenses:</u>		
Program Services		50,391
Management and General		11,363
Total Expenses		<u>61,754</u>
Change in Net Assets		(37,726)
Net Assets, Beginning of Year		<u>1,256,309</u>
Net Assets, End of Year	\$	<u>1,218,583</u>

See accompanying notes and independent accountant's review report.

COWLITZ RIVER VALLEY HISTORICAL SOCIETY
A Washington Not-For-Profit Organization

Statement of Functional Expenses

For The Year Ended December 31, 2014

	<u>Program Services</u>	<u>Management & General</u>	<u>Total Expenses</u>
<u>Expenses</u>			
Salaries	\$ 5,591	\$ -	\$ 5,591
Payroll Taxes	1,166	-	1,166
Insurance	-	2,658	2,658
Office Expense	-	1,286	1,286
Utilities	-	4,561	4,561
Repair & Maintenance	-	2,715	2,715
Depreciation	43,634	-	43,634
Miscellaneous Expense	-	143	143
Total Expenses	<u>\$ 50,391</u>	<u>\$ 11,363</u>	<u>\$ 61,754</u>

See accompanying notes and independent accountant's review report.

COWLITZ RIVER VALLEY HISTORICAL SOCIETY
A Washington Not-For-Profit Organization

Statement of Cash Flows

For The Year Ended December 31,	2014
<hr/>	
<u>Cash Flows From Operating Activities</u>	
Change in Net Assets	\$ (37,726)
Adjustments to reconcile change in net assets to net cash provided (used) from operating activities:	
Depreciation	43,634
(Increase) Decrease In:	
Inventory	<u>219</u>
Net Cash Provided (Used) by Operating Activities	<u>6,127</u>
<u>Cash Flows From Investing Activities</u>	
Equipment Purchases	<u>(3,208)</u>
Net Cash Used In Investing Activities	<u>(3,208)</u>
<u>Cash Flows From Financing Activities</u>	<u>-</u>
Net Increase (Decrease) in Cash & Cash Equivalents	2,919
Cash & Cash Equivalents at Beginning of Year	<u>12,995</u>
Cash & Cash Equivalents at End of Year	<u>\$ 15,914</u>
 Supplemental Disclosures of Cash Flow Information:	
Cash Paid During the Fiscal Year for Interest	<u>\$ -</u>

See accompanying notes and independent accountant's review report.

COWLITZ RIVER VALLEY HISTORICAL SOCIETY
A Washington Not-For-Profit Organization

Notes to the Financial Statements

For The Year Ended December 31, 2014

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Mission and Programs

The mission of Cowlitz River Valley Historical Society (the Agency) is to provide historical preservation of East Lewis County's Historical Train Depot and museum artifacts. The Agency preserves artifacts as well as operates a visitor's information center. The Agency is located within Lewis County, state of Washington.

Financial Statements

The Agency maintains its financial records on the accrual basis of accounting. Revenues on all grants are recognized (accrued) when qualifying expenditures under the grant are made. Grant funds are accounted for as unrestricted or temporarily restricted as provided in the particular terms of the respective grant contracts. When restrictions on grant funds are met in the same year the funds are awarded, it is the policy of the Agency to record the grant funds as unrestricted in the statement of activities and changes in net assets.

Contributions

The Agency reports gifts of cash and other assets as restricted support if they are received with donor stipulations limiting the use of the donated assets. However, restricted gifts for which the donor restriction is met in the same period the gift is received are recorded as unrestricted revenue.

When a donor restriction expires, that is, when a stipulated time restriction ends or the purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

The Agency reports gifts of long-lived assets, as well as gifts of other assets restricted to the acquisition or construction of long-lived assets as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Temporarily restricted long-lived assets are considered to be released from restrictions as the asset is depreciated over its useful life. Absent explicit donor instructions about how long-lived assets must be maintained, the Agency reports the expiration of donor restriction when the donated or acquired asset is placed in service.

Support from Grants

The Agency receives a substantial amount of its support from one grant. If a significant reduction in the level of this grant occurred, it could have a significant effect on the Agency programs and activities.

Use of Estimates

Management uses estimates and assumptions in preparing financial statements in accordance with generally accepted accounting principles. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results may vary from the estimates that were used.

See independent accountant's review report. 6

COWLITZ RIVER VALLEY HISTORICAL SOCIETY
A Washington Not-For-Profit Organization

Notes to the Financial Statements

For The Year Ended December 31, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CON'T.)

Statement of Cash Flows

Cash and cash equivalents include cash on hand and cash on deposit in financial institutions.

Accounts Receivable

Accounts (grants) receivable are recorded to the extent of qualifying grant expenditures made during the current year, and are to be reimbursed after year-end.

Historically, bad debts have been immaterial. The Agency uses the direct write-off method, which is not in accordance with generally accepted accounting principles. When an amount becomes uncollectible, it is charged to expense in the year it is deemed to be uncollectible. For the year ended December 31, 2014, there were no bad debts. As of December 31, 2014, there was not any accounts receivable.

Property and Equipment

Property and equipment purchased by the Agency is recorded at cost. Property and equipment donated to the Agency is capitalized at its estimated fair value. The Agency's policy is to expense the acquisition cost of equipment in the year it is purchased if its cost is less than \$500. Depreciation is provided over the estimated useful lives of the assets using the straight-line method.

Maintenance and repairs are charged to expense as incurred; major renewals and improvements are capitalized. When items of furniture and equipment are sold or are otherwise disposed of, the appropriate cost and related accumulated depreciation amounts are removed from the accounts and any gains or loss is included in income.

Advertising

Advertising costs are expensed as they are incurred.

NOTE 2 - INVENTORY

The Agency purchases various informational pamphlets and memorabilia to sell in their visitor center. As of December 31, 2014 inventory was recorded at cost of \$231.

COWLITZ RIVER VALLEY HISTORICAL SOCIETY
A Washington Not-For-Profit Organization

Notes to the Financial Statements

For The Year Ended December 31, 2014

NOTE 3 -PROPERTY AND EQUIPMENT

At December 31, 2014, property and equipment include the following:

Land		\$ 56,000
Building	27.5 years	1,186,864
Accumulated Depreciation		(43,159)
		<u>1,143,705</u>
Equipment	3 - 15 years	3,208
Accumulated Depreciation		(475)
		<u>2,733</u>
Total		<u>\$ 1,202,438</u>

NOTE 4 - SUBSEQUENT EVENTS

The Agency did not have any subsequent events through November 12, 2015, which is the date the financial statements were available to be issued for events requiring recording or disclosure in the financial statements for the year ended December 31, 2014.

NOTE 5 – INCOME TAX & UNCERTAIN TAX POSITIONS

The Agency is a not-for-profit organization exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and is not classified as a private foundation.

The Agency files income tax returns in the U.S. federal jurisdiction. The Agency is no longer subject to U.S. federal income tax examinations by tax authorities for years before 2011. Currently, there is no examination or pending examination with the Internal Revenue Service (IRS).

The Agency adopted the provisions of FASB ASC 740-10, Accounting for Uncertainty in Income Taxes, on January 1, 2014. As of December 31, 2014, there are no tax positions for which the deductibility is certain but for which there is uncertainty regarding the timing of such deductibility.